IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 72 of 1991

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

N C MEHTA

Appearance:

1. INCOME TAX REFERENCE No. 72 of 1991

MR AKIL KURESHI with MR MANISH R BHATT for Petitioner No. 1

NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 16/10/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue, the following question is referred for our opinion in respect of assessment year 1983-84:-

"Whether, the Appellate Tribunal is right in law and on facts in deleting the addition of Rs.27,262/- made by the Income-tax Officer, applying Rule 6D of the Income-tax Rules, 1961?"

2. We have heard Mr Akil Kureshi learned counsel for the revenue. Though served, none appears for the respondent-assessee.

3. Our attention is invited to two decisions of this Court in the case of this very assessee being decisions in Income Tax Reference No.98 of 1986 dated 4-7-2001 followed in Income Tax Reference No.3 of 1987 decided on 12-9-2001.

Following the aforesaid decisions, our answer to the question is in the affirmative i.e. in favour of the assessee and against the revenue.

4. The Reference accordingly stands disposed of with no order as to costs.

(M.S. Shah,J)

(D.A. Mehta,J)

zgs/-